

~~subsequent to the year in which notification is made to the Department.~~

(b) The Department, upon receipt of notification, shall determine each year whether the debtor to the claimant agency is entitled to a refund of at least fifty dollars (\$50.00) from the Department. Upon determination by the Department that a debtor specified by a claimant agency qualifies for such a refund, the Department shall notify in writing the claimant agency that a refund is pending, specify its sum, and indicate the debtor's address as listed on the tax return.

(c) Unless stayed by court order, the Department shall, upon certification as ~~hereinafter~~ provided in this Article, set off the certified debt against the refund to which the debtor would otherwise be entitled."

Sec. 3. G.S. 105A-13 reads as rewritten:

" § 105A-13. *Disposition of proceeds collected; collection assistance fees.*

(a) Upon effecting final setoffs, the Department shall periodically write checks to the respective claimant agencies for the net proceeds collected on their behalf.

~~(b) From the gross proceeds collected by the Department of Revenue through setoff, the Department shall retain fifteen percent (15%), which amount shall be charged to the respective claimant agency as a collection assistance fee. The Department shall devote the funds so retained to the following uses and purposes:~~

- ~~(1) For the purpose of effectuating the provisions of the income tax refund Setoff Debt Collection Act, the sum of one hundred fifteen thousand dollars (\$115,000) in the fiscal year 1979-80, and the sum of one hundred sixty thousand dollars (\$160,000) in the fiscal year 1980-81; and~~
- ~~(2) For the purpose of preparing, printing, publishing and mailing to taxpayers revised income withholding tax tables required to be revised as a result of the Revenue Act of 1979, the sum of one hundred one thousand dollars (\$101,000) in the fiscal year 1979-80, and the sum of one hundred eight thousand dollars (\$108,000) in the fiscal year 1980-81. Any balance remaining unexpended from the total collection assistance fees at the close of each fiscal year shall be deposited into the State Treasury for credit to the General Fund. In order to fund the cost of the setoff program and of printing, publishing and mailing said tax tables, before receipt of any collection assistance fees, the Department of Revenue is authorized to borrow from the Contingency and Emergency Fund up to two hundred sixteen thousand dollars (\$216,000) in fiscal year 1979-80, and up to two hundred sixty-eight thousand dollars (\$268,000) in fiscal year 1980-~~